

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Fairfield Community Schools (2155)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$6,202,787	\$5,970,673	\$5,994,716	\$5,991,264	-0.9%	-0.1%
Non - Certified Salaries	120	\$677,382	\$801,182	\$835,652	\$786,404	3.8%	-5.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$515,339	\$513,536	\$762,284	\$781,788	11.0%	2.6%
Group Health Insurance	222	\$507,977	\$516,262	\$510,725	\$443,178	-3.4%	-13.2%
Social Security Certified	212	\$440,697	\$423,901	\$423,963	\$427,986	-0.7%	0.9%
Teacher Retirement Fund, After 7-1-95	216	\$292,586	\$321,375	\$326,294	\$352,355	4.8%	8.0%
Computer Hardware	741	\$190,362	\$193,006	\$225,241	\$258,291	7.9%	14.7%
Operational Supplies	611	\$212,982	\$237,191	\$218,027	\$237,143	2.7%	8.8%
Content	747	\$196,448	\$199,465	\$195,007	\$216,473	2.5%	11.0%
Pre-2008 Object Code - Temporary Salaries	130	\$104,535	\$115,943	\$120,354	\$157,839	10.9%	31.1%
Textbooks	630	\$351,622	\$287,019	\$125,153	\$126,022	-22.6%	0.7%
Public Employees Retirement Fund	214	\$72,550	\$88,669	\$102,236	\$97,920	7.8%	-4.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$103,200	\$88,388	\$85,644	\$79,974	-6.2%	-6.6%
Other Technology Hardware	746	\$83,439	\$93,113	\$243,116	\$65,421	-5.9%	-73.1%
Other Group Insurance Authorized by Statute	224	\$75,169	\$71,124	\$70,106	\$62,836	-4.4%	-10.4%
Severance/Early Retirement Pay	213	\$3,669	\$1,835	\$8,112	\$57,432	98.9%	608.0%
Social Security Noncertified	211	\$46,665	\$55,848	\$58,037	\$54,750	4.1%	-5.7%
Connectivity	744	\$23,184	\$27,484	\$38,143	\$40,869	15.2%	7.1%
Library Books	640	\$44,861	\$43,057	\$42,871	\$37,373	-4.5%	-12.8%
Travel	580	\$12,013	\$21,042	\$35,211	\$14,223	4.3%	-59.6%
Instruction Services	311	\$0	\$0	\$0	\$13,624	NA	NA
Workers Compensation Insurance	225	\$0	\$0	\$6,112	\$12,000	NA	96.3%
Instructional Programs Improvement Services	312	\$4,500	\$365	\$0	\$11,300	25.9%	NA
Group Life Insurance	221	\$9,790	\$10,006	\$10,363	\$10,791	2.5%	4.1%
Periodicals	650	\$9,917	\$10,678	\$6,756	\$10,666	1.8%	57.9%
Dues and Fees	810	\$9,370	\$8,933	\$9,364	\$7,680	-4.9%	-18.0%
Miscellaneous Objects	876 - 899	\$874	\$1,097	\$317	\$2,591	31.2%	717.7%
Postage and Postage Machine Rental	532	\$1,562	\$2,925	\$0	\$2,241	9.4%	NA
Data Processing Services	316	\$4,586	\$4,722	\$5,731	\$2,000	-18.7%	-65.1%
Repairs and Maintenance Services	430	\$528	\$11,050	\$5,409	\$1,800	35.9%	-66.7%
Other Purchased Services	593	\$11,735	\$0	\$30	\$900	-47.4%	2900.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$418	NA	NA
Other Professional and Technical Services	319	\$3,007	\$4,524	\$664	\$319	-42.9%	-52.0%
Unemployment Insurance	230	\$7,672	\$10,140	\$1,035	\$256	-57.3%	-75.3%
Student Transportation Services	510	\$0	\$0	\$0	\$230	NA	NA
Equipment	730	\$44,744	\$1,579	\$3,794	\$0	-100.0%	-100.0%
Rentals	440	\$560	\$0	\$0	\$0	-100.0%	NA
Insurance	520	\$27	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$467	\$0	\$0	\$0	-100.0%	NA

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Fairfield Community Schools (2155)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement Total</b>		<b>\$10,266,803</b>	<b>\$10,136,130</b>	<b>\$10,470,468</b>	<b>\$10,366,355</b>	<b>0.2%</b>	<b>-1.0%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$623,004	\$712,601	\$669,585	\$680,596	2.2%	1.6%
Non - Certified Salaries	120	\$353,558	\$354,960	\$361,621	\$370,410	1.2%	2.4%
Group Health Insurance	222	\$150,722	\$152,067	\$174,376	\$152,642	0.3%	-12.5%
Public Employees Retirement Fund	214	\$43,977	\$45,704	\$48,295	\$51,529	4.0%	6.7%
Social Security Certified	212	\$44,337	\$50,882	\$48,074	\$48,084	2.0%	0.0%
Teacher Retirement Fund, After 7-1-95	216	\$35,423	\$44,911	\$40,222	\$41,334	3.9%	2.8%
Social Security Noncertified	211	\$24,905	\$25,705	\$26,351	\$26,974	2.0%	2.4%
Severance/Early Retirement Pay	213	\$18,590	\$21,264	\$20,350	\$25,469	8.2%	25.2%
Other Group Insurance Authorized by Statute	224	\$15,423	\$14,899	\$13,290	\$11,937	-6.2%	-10.2%
Operational Supplies	611	\$10,907	\$12,438	\$10,169	\$10,459	-1.0%	2.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,410	\$6,397	\$6,287	\$6,401	0.0%	1.8%
Travel	580	\$7,204	\$6,723	\$6,157	\$5,676	-5.8%	-7.8%
Group Life Insurance	221	\$2,185	\$2,404	\$2,204	\$2,248	0.7%	2.0%
Postage and Postage Machine Rental	532	\$1,439	\$1,148	\$4,823	\$1,780	5.5%	-63.1%
Official Bond Premiums	525	\$560	\$560	\$560	\$560	0.0%	0.0%
Dues and Fees	810	\$520	\$840	\$599	\$434	-4.4%	-27.5%
Unemployment Insurance	230	\$1,969	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$1,341,132</b>	<b>\$1,453,503</b>	<b>\$1,432,964</b>	<b>\$1,436,534</b>	<b>1.7%</b>	<b>0.2%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,580,866	\$1,575,645	\$1,604,410	\$1,639,086	0.9%	2.2%
Light and Power - Other Than Heating and Cooling	625	\$353,886	\$414,642	\$418,989	\$451,513	6.3%	7.8%
Food Purchases	614	\$399,527	\$413,731	\$395,110	\$374,070	-1.6%	-5.3%
Public Employees Retirement Fund	214	\$191,811	\$200,914	\$217,104	\$227,656	4.4%	4.9%
Repairs and Maintenance Services	430	\$226,706	\$246,168	\$277,389	\$223,323	-0.4%	-19.5%
Vehicles	731	\$273,202	\$0	\$430,057	\$214,741	-5.8%	-50.1%
Group Health Insurance	222	\$174,237	\$172,754	\$185,795	\$160,488	-2.0%	-13.6%
Severance/Early Retirement Pay	213	\$162,729	\$88,133	\$142,462	\$157,033	-0.9%	10.2%
Operational Supplies	611	\$143,422	\$131,888	\$145,305	\$146,284	0.5%	0.7%
Gasoline and Lubricants	613	\$147,049	\$159,897	\$162,005	\$144,135	-0.5%	-11.0%
Insurance	520	\$135,420	\$176,339	\$151,429	\$142,641	1.3%	-5.8%
Social Security Noncertified	211	\$122,069	\$121,657	\$122,472	\$127,255	1.0%	3.9%
Certified Salaries	110	\$149,756	\$124,975	\$101,733	\$103,241	-8.9%	1.5%
Heating and Cooling for Buildings - Gas	622	\$99,961	\$102,106	\$140,349	\$102,625	0.7%	-26.9%
Equipment	730	\$1,763	\$17,718	\$5,024	\$48,341	128.8%	862.3%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Fairfield Community Schools (2155)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$42,656	\$43,761	\$45,108	\$45,621	1.7%	1.1%
Student Transportation Services	510	\$76,511	\$40,381	\$40,529	\$40,650	-14.6%	0.3%
Statistical Services	317	\$30,000	\$40,500	\$27,000	\$36,000	4.7%	33.3%
Workers Compensation Insurance	225	\$0	\$1,311	\$32,965	\$35,116	NA	6.5%
Other Public or Private Utility Services	419	\$26,902	\$29,546	\$31,741	\$32,485	4.8%	2.3%
Staff Services	314	\$4,706	\$9,030	\$20,410	\$30,977	60.2%	51.8%
Travel	580	\$14,038	\$13,500	\$12,472	\$20,766	10.3%	66.5%
Telephone	531	\$16,534	\$20,651	\$18,664	\$18,147	2.4%	-2.8%
Board of Education Services	318	\$5,660	\$16,363	\$28,201	\$15,575	28.8%	-44.8%
Content	747	\$5,406	\$5,406	\$5,856	\$13,794	26.4%	135.6%
Dues and Fees	810	\$11,462	\$11,954	\$12,099	\$12,420	2.0%	2.7%
Other Group Insurance Authorized by Statute	224	\$14,988	\$13,895	\$13,627	\$12,323	-4.8%	-9.6%
Teacher Retirement Fund, After 7-1-95	216	\$15,725	\$13,370	\$10,682	\$10,840	-8.9%	1.5%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Removal of Refuse and Garbage	412	\$9,498	\$9,816	\$9,631	\$9,617	0.3%	-0.1%
Printing and Binding	550	\$5,383	\$6,616	\$6,447	\$8,773	13.0%	36.1%
Social Security Certified	212	\$11,209	\$9,148	\$7,373	\$7,490	-9.6%	1.6%
Bank Service Charges	871	\$7,745	\$7,515	\$7,659	\$6,795	-3.2%	-11.3%
Miscellaneous Objects	876 - 899	\$2,303	\$2,599	\$2,042	\$5,710	25.5%	179.6%
Tires and Repairs	612	\$11,021	\$16,075	\$13,759	\$5,435	-16.2%	-60.5%
Advertising	540	\$4,783	\$4,684	\$5,738	\$5,092	1.6%	-11.3%
Other Supplies and Materials	615, 660 - 689	\$5,067	\$4,443	\$5,405	\$4,600	-2.4%	-14.9%
Cleaning Services	420	\$5,004	\$4,452	\$4,820	\$4,598	-2.1%	-4.6%
Group Life Insurance	221	\$3,239	\$3,160	\$3,132	\$3,100	-1.1%	-1.0%
Postage and Postage Machine Rental	532	\$4,330	\$3,147	\$4,350	\$2,811	-10.2%	-35.4%
Other Purchased Property Services	490 - 499	\$2,142	\$2,142	\$2,070	\$2,366	2.5%	14.3%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$2,000	NA	NA
Official Bond Premiums	525	\$1,500	\$756	\$1,500	\$1,550	0.8%	3.3%
Periodicals	650	\$556	\$831	\$364	\$659	4.4%	81.1%
Other Professional and Technical Services	319	\$309	\$100	\$190	\$657	20.8%	245.8%
Other Purchased Services	593	\$810	\$450	\$495	\$645	-5.5%	30.3%
Data Processing Services	316	\$0	\$0	\$0	\$500	NA	NA
Unemployment Insurance	230	-\$372	-\$30	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$4,511,520</b>	<b>\$4,292,141</b>	<b>\$4,883,963</b>	<b>\$4,669,543</b>	<b>0.9%</b>	<b>-4.4%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,190,000	\$1,511,030	\$1,600,078	\$1,602,500	7.7%	0.2%
Interest	832	\$1,232,700	\$1,032,566	\$814,716	\$1,070,788	-3.5%	31.4%
Repairs and Maintenance Services	430	\$532,368	\$258,448	\$277,015	\$341,410	-10.5%	23.2%

**Trends in School Corporation Expenditures by Object**  
**Biannual Financial Report Data**  
**Fairfield Community Schools (2155)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Rentals	440	\$178,645	\$7,755	\$157,166	\$167,864	-1.5%	6.8%
Equipment	730	\$109,697	\$145,275	\$138,486	\$119,229	2.1%	-13.9%
Certified Salaries	110	\$98,512	\$102,666	\$115,900	\$92,494	-1.6%	-20.2%
Non - Certified Salaries	120	\$81,329	\$74,771	\$66,933	\$86,423	1.5%	29.1%
Improvements Other Than Buildings	715	\$75,292	\$69,871	\$149,419	\$71,615	-1.2%	-52.1%
Board of Education Services	318	\$33,223	\$31,552	\$61,243	\$23,655	-8.1%	-61.4%
Social Security Certified	212	\$7,527	\$7,856	\$8,867	\$7,077	-1.5%	-20.2%
Social Security Noncertified	211	\$6,223	\$5,720	\$5,120	\$6,611	1.5%	29.1%
Teacher Retirement Fund, After 7-1-95	216	\$6,257	\$6,816	\$7,992	\$5,584	-2.8%	-30.1%
Travel	580	\$1,087	\$0	\$579	\$1,907	15.1%	229.6%
Construction Services	450	\$11,375	\$4,035	\$2,595	\$1,773	-37.2%	-31.7%
Public Employees Retirement Fund	214	\$735	\$672	\$1,558	\$1,736	24.0%	11.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,167	\$1,125	\$1,196	\$1,182	0.3%	-1.1%
Other Supplies and Materials	615. 660 - 689	\$0	\$2,560	\$758	\$376	NA	-50.3%
Operational Supplies	611	\$884	\$409	\$261	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$105,259	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$200,000	\$200,000	\$0	NA	-100.0%
Advertising	540	\$0	\$0	\$699	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$58	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$3,567,018</b>	<b>\$3,568,385</b>	<b>\$3,610,637</b>	<b>\$3,602,225</b>	<b>0.2%</b>	<b>-0.2%</b>
<b>Grand Total</b>		<b>\$19,686,474</b>	<b>\$19,450,158</b>	<b>\$20,398,032</b>	<b>\$20,074,656</b>	<b>0.5%</b>	<b>-1.6%</b>